

**REMARKS**

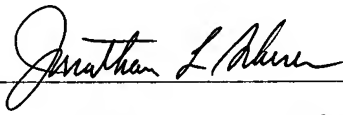
The foregoing Preliminary Amendment is requested in order to delete the multiple dependent claims and avoid paying the multiple dependent claims fee.

Attached hereto is a marked-up version of the changes made to the specification and claims by the current amendment. The attached page is captioned "VERSION WITH MARKINGS TO SHOW CHANGES MADE."

Early action on the merits is respectfully requested.

Respectfully submitted,

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VERSION WITH MARKINGS TO SHOW CHANGES MADE

IN THE CLAIMS

3. (amended) An acoustic device according to claim 1 [either one of the preceding claims], said soundboard having a cellular rigid foam structure.

4. (amended) An acoustic device according to claim 1 [any one of the preceding claims], said soundboard having a density of 500-700 kg/m<sup>3</sup>.

6. (amended) An acoustic device according to claim 1 [any one of the preceding claims], said soundboard having a tensile strength of about 20 MPa.

7. (amended) An acoustic device according to claim 1 [any one of the preceding claims], said soundboard having a flexural strength of about 30 N/mm<sup>2</sup>.

9. (amended) An acoustic device according to claim 1 [any one of the preceding claims], comprising a musical instrument.